

SAMPLE M&S BUDGET #1 – NEW PARK

(additional sample budgets available at <http://osd.lacounty.gov>)

Los Angeles County Regional Park and Open Space District Prop A M&S Budget - Fiscal Year July 1, 2013 – June 30, 2014

Grantee City of Beautiful Parks
Project Name Fabulous Park Acquisition and Restoration
Grant Number 5899-11-9999
Completion Date 03/05/2012

Project Description

Acquisition and development of two lots into a small park, including clearing and filling of the site, installation of an irrigation system, landscaping, restroom, and installation of playground equipment.

Maintenance and Servicing Description

New facility, all maintenance and servicing related to the site will be new budget items.

Expense Items		
1	Janitorial Services	2 employees with approximately 350 man hours per year at a cost of \$16.75 per hour, including benefits and 12 percent direct overhead.
2	Gardening and Landscaping Services	2 employees with approximately 350 man hours per year at a cost of \$12.00 per hour, including benefits and 12 percent direct overhead.
3	Equipment - Mower	Hourly rate for use of a mower for the new turf - Approximately 4 hours twice a week at \$5.00 per hour, which includes equipment maintenance, fuel and 8 percent direct overhead.
4	Electricity	To be provided by The Solar Electric Company at the industrial rate of \$0.12 per kWh (average rate, inclusive of other charges).
5	Waste Disposal	Under contract with Dispose and Go Company. Amount shown is contract cost. Contract involves weekly, plus special holiday, trash pick-ups.
6	Water	For use in the fountain and restroom areas, for facilities cleaning and landscape irrigation. Water supply to be provided by The Dry Water District Company.
7	Supplies	Restroom supplies, replacement of small items like sprinkler parts, nuts and bolts of play equipment, etc., including 8 percent direct overhead.
8	Miscellaneous	Expenditures on small items that will not fit in any of the above categories. These are estimated at 7 percent of the total above expenses in this example.

Budget				
		<i>Before</i>	<i>After</i>	<i>Increase</i>
1	Janitorial Services	\$0	\$13,132.00	\$13,132.00
2	Gardening & Landscaping Services	\$0	\$9,408.00	\$9,408.00
3	Equipment - Mower	\$0	\$2,246.40	\$2,246.40
4	Electricity	\$0	\$2,000.00	\$2,000.00
5	Waste Disposal	\$0	\$2,400.00	\$2,400.00
6	Water	\$0	\$1,000.00	\$1,000.00
7	Supplies	\$0	\$500.00	\$500.00
8	Miscellaneous	\$0	\$1,440.00	\$1,440.00
	Total			\$32,126.00